

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

RAHUL D. MANCHANDA,

Plaintiff,

-v-

INTERNAL REVENUE SERVICE, T.
FAHMAN, SUSAN MCNAMARA, ERICA
FARRELL, JANE DOES 1-10, Current and
Former Employees of IRS,

Defendants.

20 Civ. 10745 (ALC)

DECLARATION OF MARY-ELLAN KRCHA

I, MARY-ELLAN KRCHA, hereby make the following declaration pursuant to 28 U.S.C.
§ 1746:

1. I am employed as the Internal Revenue Service Claims Manager. I have held this position since April 2004.
2. Among the duties of my office is the processing of all administrative claims filed under the Federal Tort Claims Act (FTCA) 28 U.S.C. §§1346(b), 2671-2680, for damages allegedly arising out of the negligent or wrongful acts or omissions of Internal Revenue Service employees acting within the course and scope of their employment.
3. Any such administrative claim received by any Internal Revenue Service office, wherever located, is required to be forwarded to my office, in Washington, DC. There we process the claim and administratively determine its merit, as provided by law and regulations in accordance with the Act.

4. In my capacity as Claims Manager, I also maintain a database which chronicles a summary of all administrative claims presented to the Internal Revenue Service under the FTCA. The database references FTCA claim records received from October 1, 1995, forward.

5. An examination of the IRS FTCA database indicates that two (2) FTCA administrative claims were received from Plaintiff.

6. The first administrative claim, dated January 19, 2019, which Plaintiff originally sent to the Civil Division of the Department of Justice ("DOJ"), was received by the IRS on March 28, 2019. The claim was logged in as IRS Claim No. 19-080. The claim was considered and was denied on May 31, 2019. The denial letter for IRS Claim No. 19-080 was mailed by certified mail, return receipt on that same date. No request for reconsideration of the denial was received from Plaintiff. A copy of the denial letter and proof of mailing is attached to this declaration as Exhibit 1.

7. The second FTCA administrative claim, dated June 10, 2020, was sent to me on October 7, 2020. Plaintiff originally submitted the claim to DOJ, which in turn mailed the claim to the IRS. This second claim was logged in as IRS Claim No. 20-002 and is still pending. No agency determination has yet been made on IRS Claim No. 20-002.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: January 5, 2021
Washington, D.C.


MARY-ELLAN KRCHA



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

MAY 31 2019

Rahul Manchanda
30 Wall Street, 8th Floor, Suite 8207
New York, NY 10005

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Re: Federal tort claim for damages in the amount of \$100,000,000.00; IRS Claim No. 19-080;
GLS-108391-19

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New York, NY 10005

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was filed under the
denied.

from tax assessment and
assessment or collection of
specifically barred under the
of emotional distress
the 28 U.S.C. § 2680(c)

at 28 U.S.C. § 2680(h)
libel, slander, deceit and

denied.

a request for
suit against the United
months after the date of
5(a); 28 C.F.R. § 14.9(a).

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BENEFIT STATION
MAY 31 2019

Claims Management
IRS Office of Chief Counsel (CC:GLS:CLP)
General Legal Services
Julie Barry, Chief
Claims, Labor & Personnel Law Branch
1111 Constitution Avenue, NW, Room 6404
Washington, DC 20224
Tele: 202-317- 6999
Fax: 877-487- 4695



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

OFFICE OF
CHIEF COUNSEL

MAY 31 2019

Rahul Manchanda
30 Wall Street, 8th Floor, Suite 8207
New York, NY 10005

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Re: Federal tort claim for damages in the amount of \$100,000,000.00; IRS Claim No. 19-080;
GLS-108391-19

Dear Mr. Manchanda:

This is to inform you that the damage claim referenced above, which was filed under the Federal Tort Claims Act (FTCA), 28 U.S.C. § 1346(b), 2671-2680, is denied.

An analysis of the facts in this claim determined that your claim arises from tax assessment and collection issues. FTCA claim allegations arising in respect of the assessment or collection of any tax are broadly construed by the courts and such claims are specifically barred under the statutory provisions of the FTCA found at 28 U.S.C. § 2680(c). Claims of emotional distress arising from the assessment or collection of taxes are also barred by the 28 U.S.C. § 2680(c) exception.

Your claim is also barred under the FTCA statutory provisions found at 28 U.S.C. § 2680(h) which bars claims alleging such things as assault, abuse of process, libel, slander, deceit and misrepresentation.

Because your claim is barred by the statute, your claim is therefore denied.

Should you wish to contest this decision and choose to forego filing a request for reconsideration as provided in 28 C.F.R. § 14.9(b) first, you may file suit against the United States in the appropriate United States District Court no later than six months after the date of the mailing of this notification. 28 U.S.C. § 2401(b); 28 U.S.C. § 2675(a); 28 C.F.R. § 14.9(a).

Claims Management
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General Legal Services
Julie Barry, Chief
Claims, Labor & Personnel Law Branch
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Washington, DC 20224
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FCA 19-080

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1. Article Addressed to:

Rahul Manchanda
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